

## Low Income Taxpayer Clinic List

Low Income Taxpayer Clinics (LITCs) represent low income taxpayers before the Internal Revenue Service and assist taxpayers in audits, appeals, and collection disputes. LITCs can also help taxpayers respond to IRS notices and correct account problems.

If you are a low income taxpayer who needs assistance in resolving tax disputes with the IRS and you cannot afford representation, or if you speak English as a second language and need help understanding your taxpayer rights and responsibilities, you may qualify for help from an LTC that provides free or nominal cost assistance. Using poverty guidelines published annually by the Department of Health and Human Services (HHS), each clinic decides if you meet the income eligibility guidelines and other criteria before it agrees to represent you.<sup>1</sup> Eligible taxpayers must generally have incomes that do not exceed 250 percent of the poverty guidelines. The poverty guidelines can be found at <http://aspe.hhs.gov/poverty/index.shtml>.

Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers are completely independent of the federal government. Clinics receiving federal funding for the 2012 calendar year are listed below. These clinics are operated by nonprofit organizations or academic institutions.

In lieu of an LTC, low income taxpayers may be able to receive assistance from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents, or another nonprofit tax professional organization.

This publication is not a recommendation by the IRS that you retain a Low Income Taxpayer Clinic or other similar organization to represent you before the IRS. Contact information for clinics may change, so please check for the most recent information at <http://www.irs.gov/pub/irs-pdf/p4134.pdf>.

<sup>1</sup> For the 2012 calendar year, the income ceilings for low income representation are as follows:

Size of Family Unit	Income Ceiling (250% Of Poverty Guidelines)		
	48 Contiguous States, Puerto Rico, and D.C.	Alaska	Hawaii
1	\$27,925	\$34,925	\$32,150
2	\$37,825	\$47,300	\$43,525
3	\$47,725	\$59,675	\$54,900
4	\$57,625	\$72,050	\$66,275
5	\$67,525	\$84,425	\$77,650
6	\$77,425	\$96,800	\$89,025
7	\$87,325	\$109,175	\$100,400
8	\$97,225	\$121,550	\$111,775
For each additional person add	\$9,900	\$12,375	\$11,375

**Type of Clinic: C = Controversy Clinic E = ESL Clinic B = Both Controversy and ESL Clinic**

<b>State</b>	<b>City</b>	<b>Organization</b>	<b>Public Phone Numbers</b>	<b>Type of Clinic</b>	<b>Languages Served in Addition to English</b>
<b>AK</b>	Anchorage	Alaska Business Development Center	1-800-478-3474 907-562-0335	B	Aleut, Cupik, Haida, Inupiat, North Athabaskan, Tlingit, Yupik
<b>AL</b>	Montgomery	Legal Services Alabama, Inc.	1-866-456-4995 334-329-0504	B	Spanish
<b>AR</b>	Fayetteville	Legal Aid of Arkansas, Inc.	1-800-952-9243 479-442-0600	B	Spanish, Marshallese
	Little Rock	University of Arkansas at Little Rock	501-324-9441	B	Spanish
	West Memphis	Delta Economic Education Resource Service	1-877-733-1704 870-733-1700	E	Spanish
<b>AZ</b>	Chinle	DNA People's Legal Services, Inc.	1-800-789-7287 928-674-5242	B	Hopi, Spanish, Navajo
	Phoenix	Community Legal Services, Inc.	1-800-852-9075 602-258-3434	B	Spanish
	Tucson	Catholic Community Services of Southern Arizona	520-622-2801 x127	B	Spanish, others through interpreter services.
<b>CA</b>	Fresno	Central California Legal Services, Inc.	1-800-675-8001 559-570-1200	B	Hmong, Lao, Spanish
	Los Angeles	HIV & AIDS Legal Services Alliance (HALSA)	213-637-1690	C	Spanish, American Sign Language
	Northridge	Bookstein Tax Clinic	818- 677-3600	B	Spanish
	Orange	Chapman University	714-628-2535	C	Spanish, Vietnamese, others through interpreter services.
	San Diego	Home Start, Inc.	619-229-3660	E	Arabic, Amharic, Bosnian, Chaldean, Spanish, Vietnamese
	San Diego	Legal Aid Society of San Diego, Inc.	1-877-534-2524	C	Spanish
	San Diego	University of San Diego	619-260-7470	B	Spanish
	San Francisco	Chinese Newcomers Service Center	415-421-2111	B	Chinese

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	San Francisco	Homeless Prenatal Program	415-546-6756	B	Spanish
	San Francisco	Nihonmachi Legal Outreach	415-567-6255	B	Cantonese, Hindi, Japanese, Korean, Mandarin, Russian, Spanish, Tagalog, Vietnamese
	San Francisco	San Francisco Bar Association Volunteer Legal Services Program	415-989-1616	C	N/A
	San Jose	President and Board of Trustees of Santa Clara College	408-288-7030	C	Chinese, Spanish, Vietnamese, others through interpreter services.
	San Luis Obispo	California Polytechnic State University	1-877 318-6772 805-756-2951	B	Spanish, others through interpreter services.
	Santa Ana	Legal Aid Society of Orange County	1-800-834-5001 714-571-5200	B	Farsi, Korean, Mandarin, Spanish, Vietnamese, others through interpreter services.
CO	Denver	University of Denver	303-871-6331	C	Spanish
	San Luis	Land Rights Council, Inc.	1-866-607-8462 719-672-1002	B	Spanish
CT	Hamden	Quinnipiac University	203-582-3238	C	Spanish, others through interpreter services.
	Hartford	University of Connecticut	860-570-5165	C	French, Polish, Portuguese, Spanish, Vietnamese
DC	Washington	American University	202-274-4144	C	Spanish, others through interpreter services.
	Washington	Central American Resource Center	202-328-9799	E	Spanish
	Washington	University of the District of Columbia	202-274-5263	B	All languages identified in DC Language Access Act.
DE	Wilmington	Delaware Community Reinvestment Council, Inc.	1-877-825-0750 302-654-5024 x102	B	Spanish
FL	Jacksonville	Three Rivers Legal Services, Inc.	1-866-256-8091 904-394-7450	B	Bosnian, Spanish
	Miami	Haitian Neighborhood Center Sant La	305-573-4875	E	Creole, French, Spanish
	Miami	Legal Services of Greater Miami, Inc.	305-576-0080	B	Creole, Haitian, Spanish,
	Orlando	Community Legal Services of Mid-Florida, Inc.	1-866-886-1799	B	Creole, Spanish, Vietnamese, others through interpreter services.
	Plant City	Bay Area Legal Services, Inc.	813-232-1343	B	Creole, Spanish, others through interpreter services.

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	Plantation	Legal Aid Service of Broward County, Inc.	954-765-8950 954-736-2477	B	Creole, Spanish,
	St. Petersburg	Gulfoast Legal Services, Inc.	1-800-230-5920 727-821-0726	B	Creole, French, Spanish
	Tallahassee	Legal Services of North Florida, Inc.	850-385-9007	B	Spanish
	West Palm Beach	Legal Aid Society of Palm Beach County, Inc.	1-800-403-9353 561-655-8944	B	Creole, Haitian, Spanish
GA	Atlanta	Georgia State University Foundation, Inc.	404-413-9230	C	Spanish
	Hinesville	JC Vision and Associates, Inc.	1-866-902-4266 912-877-4243	E	Spanish
HI	Honolulu	Legal Aid Society of Hawaii	1-800-499-4302 1-800-527-8050	B	Chinese, Filipino, Japanese, Spanish, Vietnamese
	Honolulu	Volunteer Legal Services Hawaii	1-800-839-5200 808-528-7059	B	Cantonese, Chuukese, Mandarin, Marshallese, Samoan, Tagalog
IA	Des Moines	Drake University	515-271-3851	B	Spanish, others through interpreter services.
	Des Moines	Iowa Legal Aid	1-800-532-1275	B	Spanish, others through interpreter services.
ID	Boise	Regents of the University of Idaho	1-877-200-4455 208-885-6541	C	Spanish
	Twin Falls	La Posada Tax Clinic	208-735-1189	B	Spanish
IL	Elgin	Administer Justice	847-844-1100 1-877-778-6006	B	Korean, Polish, Spanish, others through interpreter services.
	Chicago	Center for Economic Progress	312-252-0280	B	Spanish
	Chicago	Korean American Community Services	773-583-5501	E	Korean, Spanish
	Chicago	Loyola University Chicago School of Law	312-915-7176	C	N/A
	Wheaton	Prairie State Legal Services, Inc.	1-800-690-2130 630-690-2130	C	Spanish
IN	Bloomington	Indiana Legal Services, Inc.	1-800-822-4774 812-339-7668	C	All Languages through interpreter services.
	Indianapolis	Neighborhood Christian Legal Clinic	1-888-243-8808 317-429-4131	B	Burmese, Chinese, French, Karen, Spanish, ,

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	Valparaiso	The Lutheran University Association, Inc.	1-888-729-1064 219-465-7903	C	Chinese, Korean, Polish, Russian Spanish
KS	Lawrence	The University of Kansas Center for Research	785-864-5665	B	All Languages through interpreter services.
	Wichita	Cerebral Palsy Research Foundation of Kansas, Inc.	1-800-550-5804 316-688-1888	C	Spanish
KY	Erlanger	Northern Kentucky University Research Foundation	859-572-5781	C	Spanish
	Louisville	Legal Aid Society, Inc.	1-800-292-1862 502-584-1254	C	All Languages through interpreter services.
	Richmond	AppalReD Legal Aid	1-800-477-1394 859-624-1394	C	All Languages through interpreter services.
LA	Baton Rouge	Southern University Law Center	225-771-3333	C	N/A
	New Orleans	Southeast Louisiana Legal Services, Corp.	1-877-521-6242 504-529-1000	C	Chinese, Polish, Spanish, Vietnamese
MA	Boston	Greater Boston Legal Services	1-800-323-3205 617-371-1234	B	All Languages through interpreter services.
	Springfield	Springfield Partners for Community Action	413-263-6500	B	Chinese, French, Portuguese, Russian, Somali, Spanish, Vietnamese
	Waltham	Bentley University	1-800-273-9494 781-891-2083	B	Chinese, Creole, Haitian, Portuguese, Russian, Spanish
MD	Baltimore	Maryland Volunteer Lawyers Service	1-800-510-0050 410-547-6537	C	Spanish
	Baltimore	University of Maryland, Baltimore	410-706-3295	C	As needed through interpreter services.
	Hyattsville	CASA de Maryland, Inc.	301-431-4185	E	French, Spanish
ME	Bangor	Pine Tree Legal Assistance, Inc.	207-942-8241	B	As needed through interpreter services.
MI	Ann Arbor	The Regents of the University of Michigan	734-936-3535	B	Chinese, Spanish, Ukraine
	Detroit	Accounting Aid Society	1-866-673-0873 313-556-1920	B	Arabic, Spanish, others through interpreter services.
	East Lansing	Michigan State University College of Law	517-336-8088	B	All Languages through interpreter services.

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<b>MN</b>	Minneapolis	Mid-Minneapolis Legal Assistance	1-800-292-4150 612-332-1441	B	Amharic, Arabic, Hmong, Oromo, Russian, Somali, Spanish, others through interpreter services.
	Minneapolis	University of Minnesota	612-625-5515	B	Hmong, Somali, Spanish
<b>MO</b>	Kansas City	Legal Aid of Western Missouri	1-800-990-2907 816-474-6750	B	All Languages through interpreter services.
	Kansas City	The UMKC Graduate Tax Law Foundation	816-235-6201	C	Russian, Spanish
	Springfield	Missouri State University	417-836-3007	B	Chinese, Korean, Spanish, others through interpreter services.
<b>MS</b>	Oxford	North Mississippi Rural Legal Services	1-888-808-8049	B	All Languages through interpreter services.
<b>MT</b>	Helena	Montana Legal Services Association	1-800-666-6899 406-442-9830	C	All Languages through interpreter services.
<b>NC</b>	Charlotte	Legal Services of Southern Piedmont, Inc.	1-800-438-1254 (E) 1-800-247-1931(SP) 704-376-1600	B	Spanish
	Durham	Community Reinvestment Association of North Carolina	919-667-1000	E	Arabic, Spanish
	Durham	North Carolina Central University School of Law	919-530-7166	C	Spanish
<b>ND</b>	New Town	Legal Services of North Dakota	1-877-639-8695 701-627-4719	B	Arabic Arikira, Bhutanese, Bosnian, Dakota Sioux, Hidatsa, Mandan, Somali, Swahili
<b>NE</b>	Omaha	Legal Aid of Nebraska	1-888-991-9921 402-348-1069	B	Spanish
<b>NH</b>	Concord	NH Pro Bono Referral System	603-228-6028	C	All Languages through interpreter services.
	Concord	The Legal Advice and Referral System	1-800-639-5290 603-224-3333 x616	E	All Languages through interpreter services.
<b>NJ</b>	Edison	Legal Services of New Jersey	1-888-576-5529 732-572-9100	B	Arabic, Creole, French, Hindi, Italian, Spanish, others through interpreter services.
	Jersey City	Northeast New Jersey Legal Services	201-792-6363	B	Korean, Kurdu, Spanish
	Newark	Rutgers Law School	973-353-1685	C	Spanish

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	Vineland	South Jersey Legal Services, Inc.	1-800-496-4570 856-691-0494	B	Spanish, others through interpreter services.
NM	Albuquerque	Regents of the University of New Mexico	505-277-5265	C	Spanish
NV	Las Vegas	Nevada Legal Services	702-386-0404	B	Spanish, Korean, others through interpreter services.
NY	Albany	Albany Law School	518-445-2328	C	As needed through interpreter services.
	Bronx	Legal Services NYC-Bronx	718-928-3700	C	Spanish, others through interpreter services.
	Brooklyn	Bedford-Stuyvesant Community Legal Services Corp.	718-636-1155	C	African languages, Chinese, French, Spanish
	Brooklyn	South Brooklyn Legal Services, Inc.	718-237-5528	B	American Sign Language, Creole, Russian, Spanish
	Buffalo	Erie County Bar Association Volunteer Lawyers Project, Inc.	1-800-229-6198 716-847-0662	C	Spanish
	Elmsford	Westchester Community Opportunity Program, Inc.	914-592-5600	E	Spanish
	Jamaica	Queens Legal Services	347-592-2178	B	All Languages through interpreter services.
	New York	Fordham University	212-636-7353	C	Spanish
	New York	The Legal Aid Society	212-426-3013	B	Mandarin, Chinese, Spanish
	Rochester	Pathstone, Inc.	1-800-888-6770 585-340-3300	E	Spanish
	Rochester	Volunteer Legal Services Project of Monroe County, Inc.	585-232-3051	E	American Sign Language, Spanish
Syracuse	Syracuse University	1-888-797-5291 315-443-4582	C	Spanish, others through interpreter services.	
OH	Akron	Community Legal Aid Services, Inc.	1-800-998-9454 1-800-983-4191	B	Spanish, others through interpreter services.
	Cleveland	Friendship Foundation of American-Vietnamese, Inc.	216-961-6005	E	Arabic, Cambodian, Laotian, Spanish, Vietnamese
	Cleveland	The Legal Aid Society of Cleveland	1-888-873-9665 216-687-1900	C	All Languages through interpreter services.

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	Columbus	Ohio State Legal Services Association	1-800-589-5888 614-221-7201	C	All Languages through interpreter services.
	Columbus	The Legal Aid Society of Columbus	1-877-224-8374 614-224-8374	C	American Sign Language, Russian, Somali, Spanish, others through interpreter services.
	Pikeston	The Community Action Committee of Pike County	1-866-820-1185 740-289-2371	C	N/A
	Toledo	Advocates for Basic Legal Equality, Inc.	1-800-837-0814 419-255-0814	B	All Languages through interpreter services.
	Toledo	Legal Aid of Western Ohio, Inc.	1-877-837-0814 419-724-0030	C	Spanish, others through interpreter services.
OK	Oklahoma City	Oklahoma Indian Legal Services, Inc.	1-800-658-1497 405-943-6457	B	Native-American Languages, Spanish
	Tulsa	Community Action Project of Tulsa County	918-382-3200	E	Asian languages, Russian, Spanish
OR	Gresham	Catholic Charities	503-489-6828	B	Spanish
	Portland	Legal Aid Services of Oregon	1-888-610-8764 503-224-4086	B	Cantonese, Spanish, others through interpreter services.
	Portland	Lewis & Clark College Legal Clinic	503-768-6500	C	All Languages through interpreter services.
PA	Lancaster	Central Pennsylvania Federal Tax Clinic	1-800-732-0018 717-299-7388 x3911	B	Spanish
	Philadelphia	Philadelphia Legal Assistance Center, Inc.	1-888-541-1544 215-981-3800	E	Spanish
	Philadelphia	Villanova University School of Law	1-866-829-2546 610-519-4123	C	All Languages through interpreter services.
	Pittsburgh	Jewish Family & Children's Services	412-422-7200	E	Arabic, Burmese, Chinese, French, Hebrew, Hindi, German, Korean, Portuguese, Russian, Spanish, Turkish, Vietnamese
	Pittsburgh	University of Pittsburgh	412-648-1300	C	Russian, Spanish, others through interpreter services.
	Scranton	United Way of Lackawanna and Wayne Counties	570-343-1267	B	Bhutanese, Spanish
PR	Ponce	PathStone Community Development Corporation of Puerto Rico	1-888-440-1716 787-812-4262	B	Spanish
RI	Providence	Rhode Island Legal Services, Inc.	401-274-2652	B	Portuguese, Spanish
	Providence	Rhode Island Tax Clinic, Inc.	401-421-1040	B	Creole, Portuguese, Spanish

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<b>SC</b>	Columbia	South Carolina Association of Community Action Partnerships	1-888-722-4227 803-771-9404	E	Spanish
	Greenville	South Carolina Legal Services	1-888-346-5592 803-744-9430	B	All Languages through interpreter services.
<b>SD</b>	Spearfish	Black Hills State University Foundation	605-390-4391	C	Lakota, Spanish
<b>TN</b>	Memphis	Memphis Area Legal Services, Inc.	1-800-499-1602 901-523-8822	B	Spanish
	Nashville	Conexion Americas	615-320-5152	E	Spanish
	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberlands	1-866-481-3669 1-800-238-1443 865-483-8457	B	Russian, Spanish, others through interpreter services.
<b>TX</b>	Austin	Texas Rio Grande Legal Aid, Inc.	210-212-3772	B	Spanish
	Bellaire	Neighborhood Centers, Inc.	713-669-5385	E	Spanish
	Bryan	Lone Star Legal Aid	1-800-570-4773 979-775-5050	B	Spanish, Vietnamese, others through interpreter services.
	El Paso	El Paso Affordable Housing Credit Union Service Organization	915-838-9608	E	Spanish
	Ft. Worth	Legal Aid of Northwest Texas	1-800-955-3959 817-336-3943	B	Spanish
	Houston	Houston Volunteer Lawyer's Program	713-228-0735	B	Mandarin, Spanish, Urdu, Vietnamese
	Lubbock	Texas Tech University School of Law LITC	1-800-742-8037 806-742-4312	B	Spanish
	Sugarland	Centro Familiar Cristiano, Inc.	281-340-2400	E	Spanish
<b>UT</b>	Provo	Centro Hispano	801-655-0258	B	American Sign Language, Spanish
	Sandy	University of Utah	1-888-361-5482 801-236-8052	B	Spanish
<b>VA</b>	Arlington	ECDC Enterprise Development Group	703-685-0510 x257	B	Amharic, Farsi, Spanish, Vietnamese
	Lexington	Washington & Lee University	540-458-8918	C	All Languages through interpreter services.
	Richmond	The Community Tax Law Project	804-353-6968 804-358-5855	B	Spanish
<b>VT</b>	Barre	Central Vermont Community Action Council, Inc.	802-477-5242	B	All Languages through interpreter services.

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	Burlington	Vermont Legal Aid, Inc.	1-800-747-5022 802-863-5620	C	All Languages through interpreter services.
WA	Seattle	University Of Washington	1-866-866-0158 206-685-6805	B	French, Korean, Mandarin, Russian, Somali, Spanish, Vietnamese
	Spokane	Gonzaga University	1-800-793-1722 509-313-5791	B	Spanish
WI	Milwaukee	Legal Aid Society of Milwaukee, Inc.	414-727-5300	C	Spanish
	Milwaukee	University of Wisconsin-Milwaukee	1-866-896-5482 414-229-3232	C	Spanish
	Wausau	Wisconsin Judicare, Inc.	1-800-472-1638 715-842-1681	B	Hmong, Spanish
	Whitewater	University of Wisconsin-Whitewater Lubar School Of Business	1-877-899-5482 262-472-1293	B	Spanish
WV	Charleston	Legal Aid of West Virginia	1-866-255-4370 304-343-3013	B	Spanish
WY	Cheyenne	Legal Aid of Wyoming	1-877-432-9955 307-432-0807	B	Spanish
	Jackson	Latino Resource Center	1-888-310-6999 307-734-0333	E	Spanish